

MEMO

To: Carroll County Board of Supervisors
From: R. Cellell Dalton
Date: 8-8-19
Subject: CSA Audit

The Office of Children's Services will be conducting a financial/compliance audit of the Carroll County CSA Program.



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

OFFICE OF CHILDREN'S SERVICES *Administering the Children's Services Act*

August 5, 2019

Ms. Teresa Isom, CPMT Chair
Carroll County Department of Social Services
605-8 Pine Street
Hillsville, VA 24343

RE: Carroll County CSA Program Audit, File No. 11-2020

Dear Ms. Isom:

The Office of Children's Services (OCS) is initiating a financial/compliance audit of the Carroll County, locally administered Children's Services Act (CSA) program. An entrance conference is scheduled for Tuesday, August 20, 2019 at 11 AM. This meeting will be held at the Carroll County, Department of Social Services, located at 605-8 Pine Street, Hillsville, VA 24343 to discuss the specifics of the audit. Onsite fieldwork will begin Wednesday, August 21, 2019 and last approximately three days. The period of review for this audit is August 1, 2018 – July 31, 2019.

This will be a full-scope audit of the administrative, program, and fiscal activities governed by the local Community Policy and Management Team (CPMT), and will address the following objectives:

- (1) Assessing the adequacy of CSA risk management, control, and governance processes.
- (2) Reviewing operations to determine whether established goals and objectives of CSA are accomplished.
- (3) Evaluating the extent of compliance with applicable CSA laws, statutes, regulations, policies, procedures, plans, etc.
- (4) Appraising the adequacy of internal controls over the reliability and integrity of information.
- (5) Ascertaining the adequacy of controls to safeguard assets and data.
- (6) Evaluating whether assets are used effectively and efficiently; recommending operational improvements.

It may be determined during the planning phase of the audit that some of the objectives may not be required for the particular function to be audited.



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Ms. Teresa Isom CPMT Chair
August 6, 2019
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We would appreciate it if you could have the following materials available at the entrance conference or before:

- (1) Documentation of a strategic plan and/or stated goals and objectives.
- (2) Written policies and procedures established by the local CPMT.
- (3) Narratives or flowcharts that describe the manner in which the program performs its functions.
- (4) An organization chart demonstrating the local program's CSA structure.
- (5) Most recent audit reports and management letters issued by independent auditors, internal auditors, Auditor of Public Accounts (APA), and other state agency audits/reviews (i.e. Title IV-E).
- (6) Any corrective action plans developed in response to audit reports previously referenced.

If you have any questions regarding this engagement, please contact me at (804) 662-7402.

Sincerely,


Rendell R. Briggs
Program Auditor

Cc: Scott Reiner, Executive Director
R. Cellell Dalton, Carroll County Administrator (Interim)
Teresa Isom, CPMT Fiscal Agent
Jacqueline Roberts, CSA Coordinator
Stephanie S. Bacote, OCS Audit Manager